

SELECTION CRITERIA FOR DOE STATEMENT OF FINANCING - FY 2003	
	<p>Exclude Custodial Activity related to PPVEF and LLWF (fund types 5A and 5B). Include Following FY CP entries in all ending balance calculations and exclude Current FY CP entries in all beginning balance calculations. Exclude current year CP for SGL 3100, 5XXX, 6XXX, 7XXX, and 8XXX accounts.</p> <p>Exclude all SCC TI, TR, RE. Exclude FT 4 (except 4A, 4U, 4R), 59, LF, LG, LH, LK</p>
RESOURCES USED TO FINANCE ACTIVITIES:	
Budgetary Resources Obligated (Line 1150)	
Obligations Incurred (Line 1200)	<p>4801 Undelivered Orders – Obligations, Unpaid (E-B) (SCC NE OB, 01, CP current year) (RS)</p> <p>4802 Undelivered Orders – Obligations, Prepaid/Advanced (E-B) (SCC NE OB, 01, CP current year) (RS)</p> <p>4881 Upward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Unpaid (RS)</p> <p>4882 Upward Adjustments of Prior-Year Paid Undelivered Orders – Obligations, Prepaid/Advanced (RS)</p> <p>4901 Delivered Orders – Obligations, Unpaid (E-B) (SCC NE OB, 01, CP current year) (RS)</p> <p>4902 Delivered Orders – Obligations, Paid (RS) (SCC NE CP current year)</p> <p>4981 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid (RS)</p> <p>4982 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid (RS)</p>
Less: Spending Authority from Offsetting Collections and Recoveries (Line 1500)	<p>4221 Unfilled Customer Orders Without Advance (E-B)(RS)</p> <p>4222 Unfilled Customer Orders With Advance (E-B)(RS)</p> <p>4225 Appropriation Trust Fund Expenditure Transfers - Receivable (RS)</p> <p>4251 Reimbursements and Other Income Earned - Receivable (RS) (E-B) (Except FT 58)</p> <p>4252 Reimbursement and Other Income Earned - Collected (RS) (SCC NE CP current year)</p> <p>4255 Appropriation Trust Fund Expenditure Transfers - Collected (RS)</p> <p>4260 Actual Collection of “Governmental-Type” Fees (RS)</p> <p>4261 Actual Collection of Business-Type Fees (RS)</p> <p>4262 Actual Collection of Loan Principal (RS)</p> <p>4263 Actual Collection of Loan Interest (RS)</p> <p>4264 Actual Collection of Rent (RS)</p> <p>4265 Actual Collections from Sale of Foreclosed Property (RS)</p> <p>4266 Other Actual Business-Type Collections from Non Federal Sources (RS)</p> <p>4267 Other Actual Governmental-Type Collections from Non Federal Sources (RS)</p> <p>4271 Actual Program Fund Subsidy Collected - Definite - Current (RS)</p> <p>4272 Actual Program Fund Subsidy Collected - Indefinite - Permanent (RS)</p> <p>4273 Interest Collected From Treasury (RS)</p> <p>4274 Actual Program Fund Subsidy Collected - Indefinite - Current (RS)</p> <p>4275 Actual Collections from Liquidating Fund (RS)</p> <p>4276 Actual Collections from Financing Fund (RS)</p> <p>4277 Other Actual Collections - Federal (RS)</p> <p>4281 Actual Program Fund Subsidy Receivable - Definite - Current (E-B)</p> <p>4282 Actual Program Fund Subsidy Receivable - Indefinite - Permanent (E-B)</p> <p>4283 Interest Receivable from Treasury (E-B)</p> <p>4284 Actual Program Fund Subsidy Receivable - Indefinite - Current (E-B)</p> <p>4285 Receivable from Liquidating Fund (E-B)</p>

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	4286 Receivable from Financing Fund (E-B) 4287 Other Federal Receivables (E-B) 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders(RS) 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected (RS) 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries (RS) 4972 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected (RS)
Obligations, Net of Offsetting Receipts and Recoveries (Line 1650)	
Offsetting Receipts (Line 1750)	1310C, Accounts Receivable, Offsetting Receipts (Exclude SCC OB, 01 and current year CP) 1340C, Interest Receivable – Offsetting Receipts (Exclude SCC OB, 01 and current year CP) 1349C, Allowance for Loss on Accounts Receivable – Offsetting Receipts (Exclude SCC OB, 01 and current year CP) 1360C, Penalties, Fines and Administrative Fees Receivable – Offsetting Receipts (Exclude SCC OB, 01 and current year CP) 1369C, Allow for Loss on Penalties, Fines and Admin Fees Rec. – Offsetting Receipts (Exclude SCC OB, 01 and current year CP) 1612, Premium on Treasury Securities Issued by Public Debt (FT 57, 5U) (exclude SCC OB, 01 and current year CP) 1613, Amortization of Discount/Premium on Treasury Securities Issued by Public Debt (FT 57, 5U) (exclude SCC OB, 01 and current year CP) 1633, AMORT OF DISCOUNT ON TREASURY SECURITIES - ZERO COUPON BONDS (FT 57, 5U) (exclude SCC OB, 01 and current year CP) 1639 09 Contra Account to Market Adjustment - Investments – ZCB (Exclude SCC OB, 01 and current year CP) 510001 Revenues from Goods Sold, Offsetting Receipts 510901 Contra Revenues for Goods Sold, Offsetting Receipts 520003 Revenues from Services Provided, Offsetting Receipts 520903 Contra Revenues for Services, Offsetting Receipts 5310C1 Interest Revenue, Exchange – Offsetting Receipts 5319C1 Contra Revenues for Interest, Exchange – Offsetting Receipts 532001 Penalties, Fines and Administrative Fees Revenue, Offsetting Receipts 532901 Contra Revenue for Penalties, Fines and Administrative Fees, Offsetting Receipts 5400 Benefit Program Revenue 5409 Contra Revenues for Benefit Program Revenue 5500 Insurance and Guarantee Premium Revenue 5509 Contra Revenue for Insurance and Guarantee Premium Revenue 5790C1, Other Financing Sources, Offsetting Receipts (FT Not 5Z) 5800 Tax Revenues Collected 5801 Tax Revenue Accrual Adjustment

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	5809 Contra Revenue for Taxes 5900C1 Other Revenue, Exchange, Offsetting Receipts – In DOE’s Budget 5900C2 Other Revenue, Exchange, Offsetting Receipts – Not in DOE’s Budget 5900C7 Other Revenue, Custodial, Offsetting Receipts 5900C8 Other Revenue, Exchange, Offsetting Receipts – Misc. receipts Returned to Treasury 5909C2 Contra Revenue for Other Revenue, Exchange, Offsetting Receipts – Not in DOE’s Budget 5909C7 Contra Revenue for Other Revenues, Custodial, Offsetting Receipts 5909C8 Contra Revenue for Other Revenue, Exchange, Offsetting Receipts – Misc. receipts Returned to Treasury 711001, Gains on Disposition of Assets, Investments (FT 57, 5U) 711004, GAINS ON DISPOSITION OF ASSETS, INVESTMENTS - Zero Coupon Bonds (FT 57, 5U) 718004, Unrealized Holding Gains on Investments (FT 57, 5U) 721001, Losses on Disposition of Assets, Investments (FT 57, 5U) 728004, Unrealized Holding Losses on Investments (FT 57, 5U)
Net Obligations (Line 1950)	
Other Resources (Line 2050)	
Financing Imputed for Cost Subsidy (Line 2300)	5780 Imputed Financing Sources (RS)
Transfers-In (Out) (Line 2400)	5720 Financing Sources Transferred In Without Reimbursement (RS) 5730 Financing Sources Transferred Out Without Reimbursement (RS) 5740 Appropriated Earmarked Receipts – Transferred-In (RS) (Except 574001) 5745 Appropriated Earmarked Receipts – Transferred-Out (RS) (Except 574501) 5750 Expenditure Financing Sources Transfers-In (RS) 5755 Nonexpenditure Trust Fund Financing Sources – Transfers-In (RS) (Except 575501) 5760 Expenditure Financing Sources Transfers-Out (RS) 5765 Nonexpenditure Trust Fund Financing Sources – Transfers-Out (RS) (Except 576501)
Nuclear Waste Fund Offsetting Receipts, Deferred (Line 2500) (Note: This line mirrors Line 2630 on the NWF Stmt of Financing)	Appropriation: 89X5227, 8905227, 89X0244 (Excluding FT=WN) 1310C5 Accounts Receivable, Offsetting Receipts – Other Federal Agencies (and Status Code = N3, IN or PP; exclude SCC OB, 01, and current year CP) (RS) 1340C1 Interest Receivable – Offsetting Receipts (and Status Code = N3, IN, or PP; exclude SCC OB, 01, and current year CP) (RS) 1360C1 Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts (and Status Code = N3, IN, or PP; exclude SCC OB, 01, and current year CP) (RS) 161202 Premium on Treasury Securities Issued by Public Debt – Notes (exclude SCC OB, 01, and current year CP) (RS) 161302 Amort of Discount on Treasury Securities – Notes (exclude SCC OB, 01, and current year CP) (RS) 161303 Amort of Discount on Treasury Securities – Bills (exclude SCC OB, 01, and current year CP) (RS)

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	<p>161312 Amort of Premium on Treasury Securities – Notes (exclude SCC OB, 01, and current year CP) (RS)</p> <p>163304, AMORT OF DISCOUNT ON TREASURY SECURITIES - ZERO COUPON BONDS (FT 57) (exclude SCC OB, 01 and current year CP) (RS)</p> <p>163909 Contra to Contra Market Adjustment on Investments – Zero Coupon Bonds (if FT= 57; exclude SCC OB, 01, and current year CP) (RS)</p> <p>5900E3 Other Revenue, Deferred Revenue Adj – Exchange – In DOE’s Budget (exclude SCC OB, 01, and current year CP)</p> <p>5900E4 Other Revenue, Deferred Revenue Adj – Exchange – Not in DOE’s Budget (exclude SCC OB, 01, and current year CP)</p>
<p>Other (Line 2700)</p> <p>(Note: This line to exclude Parent Approps 89X5227, 8905227, and 89X0244 with the exception of FT=WN)</p>	<p>1310C Accounts Receivable, Offsetting Receipts (E-B) (RS)</p> <p>1340C, Interest Receivable – Offsetting Receipts Receipts (Exclude SCC OB, 01 and current year CP) (RS) (FT 5U)</p> <p>1349C, Allowance for Doubtful Accounts, Interest Receivable – Offsetting Receipts Receipts (Exclude SCC OB, 01 and current year CP) (RS) (FT 5U, 57)</p> <p>1360C, Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts (RS) (Exclude SCC OB, 01 and current year CP) (FT 57)</p> <p>1369C, Allowance for Doubtful Accounts, Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts (RS) (Exclude SCC OB, 01 and current year CP) (FT 57, 5U)</p> <p>1612 Premium on Treasury Securities Issued by Public Debt (exclude SCC OB, 01, and current year CP) (RS) (FT 5U)</p> <p>1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt (exclude SCC OB, 01, and current year CP) (RS) (FT 5U)</p> <p>1623 Amortization of Premium and Discount on Securities Other Than Public Debt Securities (exclude SCC OB, 01, and current year CP) (RS) (FT 5U, 57)</p> <p>1639 09 Contra Account to Market Adjustment – Investments – ZCB (exclude SCC OB, 01 and current CP) (RS)</p> <p>4252, Reimbursement and Other Income Earned - Collected (FT VP)</p> <p>510009 Revenue from Goods Sold, All Other (FT VP, 58)</p> <p>520002, Revenue from Services Provided, Repayment of Appropriated Capital owed to Treasury</p> <p>520009 Revenues from Services Provided, All Other (FT VP, 58)</p> <p>5310E1, Interest Revenue, Exchange</p> <p>532001 Penalties, Fines and Administrative Fees, Offsetting Receipts (RS)</p> <p>532003, Penalties, Fines and Administrative Fees, Non-Custodial</p> <p>532009, Penalties, Fines and Administrative Fees, All Other</p> <p>5610 Donated Revenues, Non-Financial Resources</p> <p>5619 Contra revenue for Donations, Non-Financial Resources</p> <p>5730A8 Financing Sources Transferred Out Without Reimbursement, Non-Budgetary – Miscellaneous Receipts</p> <p>574001, Appropriated Earmarked Receipts Transferred In, Custodial (FT RX)</p> <p>5740C8 Appropriated Earmarked Receipts – Transferred-In, Offsetting Receipts (FT YS)</p> <p>5745C8 Appropriated Earmarked Receipts – Transferred-Out, Offsetting Receipts (FT 54, 58)</p> <p>579001 Other Financing Sources – Intraoffice (RS)</p>

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	579009 Other Financing Sources – All Other (FT W1, W2, W3, W9, 5X) (RS) 5790C1 Other Financing Sources, Offsetting Receipts (RS) 5799 Adjustments of Appropriations Used 5900C7 Other Revenues, Exchange, Offsetting Receipts – Custodial (RS) 5900C8 Other Revenue, Exchange, Offsetting Receipts – Misc Receipts Returned to Treas (except FT 51, 5N) (RS) 5900E1, Other Revenue, Exchange, Not in DOE’s Budget (FT 57) 5900E2 Other Revenue - Exchange, Not in DOE’s Budget 5900E3, Other Revenue, Deferred Revenue Adjustments, Exchange – In DOE’s Budget (FT 57 , 5Z) 5900E4 Other Revenues, Deferred Revenue Adjustments, Exchange, Not in DOE’s Budget 5900E8, Other Revenue, Exchange – Misc. Receipts 5909 Contra Revenue for Other Revenue 718004 Unrealized Gains – Investments, Zero Coupon Bonds (RS) 728004 Unrealized Losses – Investments, Zero Coupon Bonds (RS) 7500 Distribution of Income – Dividend
Net Other Resources Used to Finance Activities (Line 2850)	
Total Resources Used to Finance Activities (Line 3050)	
Resources Used to Finance Items Not Part of the Net Cost of Operations (Line 3100)	
Change In Resources Obligated for Goods/Services/Benefits Ordered but Not Yet Provided (Line 3200)	4221 Unfilled Customer Orders Without Advance (E-B) 4222 Unfilled Customer Orders With Advance (E-B) 4252 Reimbursement and Other Income Earned - Collected (FT 5J) 4255 Appropriation Trust Fund Expenditures Transfers - Collected 4801 Undelivered Orders – Obligations, Unpaid (E-B) (Except FT 4A when FO XN) ¹ 4801 Undelivered Orders – Obligations, Unpaid (E-B (except FT 4A when FO = XN) 4802 Undelivered Orders – Prepaid/Advanced (E-B) 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries 4881 Upward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Unpaid 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds 4882 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced
Resources that Finance the Acquisition of Assets (Line 3300)	1990B7 Other Assets, Cash Deposits (E-B) (RS) 199099 Other Assets, All Other (E-B) (RS) (FT 1,2) 5720A1 Financing Sources Transf. In W/O Reimbursement, Non-Budgetary,

¹The SGL 4801 balance for XN represents a DCA related balance which is not reflected on the Statement of Financing.

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	Interoffice – Inventories 5720A2 Financing Sources Transf. In W/O Reimbursement, Non-Budgetary, Interoffice – PP&E 5720A3 Financing Sources Transf. In W/O Reimbursement, Non-Budgetary, Intraoffice – Inventories 5720A4 Financing Sources Transf. In W/O Reimbursement, Non-Budgetary, Intraoffice – PP&E 5720A7 Financing Sources Transf. In W/O Reimbursement, Non-Budgetary, Intraoffice – Balancing 5720A9 Financing Sources Transf. In W/O Reimbursement, Non-Budgetary – All Other (FT 51, 54) 5730A1 Financing Sources Transf. Out W/O Reimbursement, Non-Budgetary, Interoffice – Inventories 5730A2 Financing Sources Transf. Out W/O Reimbursement, Non-Budgetary, Interoffice – PP&E 5730A3 Financing Sources Transf. Out W/O Reimbursement, Non-Budgetary, Intraoffice – Inventories 5730A4 Financing Sources Transf. Out W/O Reimbursement, Non-Budgetary, Intraoffice – PP&E 5730A9 Financing Sources Transf. Out W/O Reimbursement, Non-Budgetary– All Other (FT 51, 54) 661000 Cost Capitalization Offset (Exclude FO=RP) 8802, Asset Purchases (RS)
Resources that fund expenses of prior periods (Line 3800)	579009 Other Financing Sources – All Other (RS) (FT W1, W2, W3, W9) 680001 Future Funded Expenses 7400F1 Prior Period Adjustments, Funded, Restated (RS)
Budgetary Offsetting Collections and Receipts that Do Not Affect Net Cost of Operations (Line 3950)	231006 Advances from Others, Inter-DOE (FT WF) (E-B) (RS) 579002 Other Financing Sources – Inter-Office (FT WF) (RS)
Other Resources and Adjustments (Line 4050)	520009 Revenue from Services Provided to Others, All Other (FT=UV) 803005 PMA Adjustments 579003 Other Financing Sources, PMA/FERC
Total Resources Used to Finance Items Not Part of the Net Costs Of Operations (Line 4200)	
Total Resources Used to Finance the Net Costs Of Operations (Line 4250)	
Net Cost Items that do Not Require or Generate Resources in the Current Period (Line 4310)	
Components Requiring or Generating Resources in Future Periods	
Increases/(Decreases) in Unfunded Liability Estimates (Line 4330)	680009 Future Funded Expenses, All Other 6800F9 6800U9 685000 Future Funded Expenses, Employer Cont to Employee Benefit Programs (Except FO=BP)

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	7600
Increase in Exchange Revenue Receivables (line 4340)	1310D8, Accounts Receivable, Exchange Revenue, FERC (E-B) (RS) 1310R2 Accounts Receivable, Reimbursable - Domestic (E-B) (Except FT 58) (RS) 1310R3 Accounts Receivable, Reimbursable - Foreign (E-B)) (Except FT 58) (RS) 1319D8, Allowance for Loss on Accounts Receivable, Exch Rev, FERC (E-B) (RS) 1319R2 Allowance for Loss on Accounts Receivable, Reimbursable - Domestic (E-B) (Except FT 5E, 58) (RS) 1319R3 Allowance for Loss on Accounts Receivable, Reimbursable – Foreign (E-B) (RS) 1340 Interest Receivable (E-B) (exclude FT 54, 5J, 5Z, 5U, 57) (RS) 1349 Allowance for Loss on Interest (E-B) (exclude FT 54, 5J, 5Z, 5U, 57) (RS)
Total Components Requiring or Generating Resources in Future Periods (Line 4375)	
Components Not Requiring or Generating Resources (Line 4400)	
Depreciation and Amortization (Line 4500)	6710 Depreciation & Amortization
Revaluation of Assets and Liabilities (Line 4700)	679001 Other Costs Not Requiring Budgetary Resources 719009 Other Gains - All Other 729009 Other Losses - All Other 1511B, 1512B, 1513B, and SCC = 73 or 74 (RS)
Other (Line 4900)	1511B, 1512B, 1513B and SCC NE OB, 01, CP, 25, 26, 27, 73 or 74 (RS) 6720 Bad Debt Expense (Except FT VE) 6330 Other Interest Expenses (Except FO=BP and Except SGL 633000N when FO=RP) 6500 Cost of Goods Sold (FT 5E, 51) 650001 Cost of Goods Sold – Net Billing and Bill Crediting Adjustment 679002 Other Expenses Not Requiring Budgetary Resources - Nuclear Material Non-Fund Costs (If FO=RP then (RS)) 679009, Other Expenses Not Requiring Budgetary Resources, All Other 7210 Losses on Disposition of Assets (Except FT=57 or 5U) 7300 Extraordinary Items (Except FT=57 or 5U)
Total Components Not Requiring or Generating Resources (Line 5350)	
Total Net Cost Items Not Generating or Requiring Resources (Line 5550)	
Net Cost of Operations (Line 5700)	